

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code chapter 17A and section 421.14, the Department of Revenue hereby adopts an amendment to Chapter 7, “Practice and Procedure Before the Department of Revenue,” Iowa Administrative Code.

Notice of Intended Action was published in IAB Vol. XXXI, No. 24, p. 2599, on May 20, 2009, as **ARC 7793B**.

This amendment creates new rule 701—7.61(17A) to describe the Department of Revenue’s process to petition for rule making as allowed in Iowa Code chapter 17A. The general state model rule is the basis for the Department’s rule.

This amendment is identical to that published under Notice of Intended Action.

This amendment will become effective August 19, 2009, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

This amendment is intended to implement Iowa Code chapter 17A.

EDITOR’S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of this amendment [7.61] is being omitted. This amendment is identical to that published under Notice as **ARC 7793B**, IAB 5/20/09.

[Filed 6/24/09, effective 8/19/09]

[Published 7/15/09]

[For replacement pages for IAC, see IAC Supplement 7/15/09.]